

City of Las Vegas
Municipal Golf Course Enterprise Fund
August 2012
Time Expired: 16.7%

	Original 2013			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	830,000	108,982	(721,018)	13.1%
Miscellaneous	472,700	20,317	(452,383)	4.3%
Total operating revenues	1,302,700	129,299	(1,173,401)	9.9%
Operating expenses: *				
Cost of goods sold	72,919	12,871	60,048	17.7%
Professional services	728,348	106,694	621,654	14.6%
Utilities	370,305	82,046	288,259	22.2%
Communication & transport	8,100	4,385	3,715	54.1%
Maintenance & repairs	15,000	1,786	13,214	11.9%
Rentals	64,794	14,312	50,482	22.1%
Miscellaneous services	742,400	4,204	738,196	0.6%
Insurance & bonds	10,800	4,227	6,573	39.1%
Depreciation	796,851	-	796,851	0.0%
General supplies	76,370	10,988	65,382	14.4%
Machinery & equipment maintenance	15,600	1,845	13,755	11.8%
Miscellaneous supplies	2,700	1,042	1,658	38.6%
Contributions	735,000	-	735,000	0.0%
Total operating expenses	2,904,187	244,400	2,659,787	8.4%
Net operating income	(1,601,487)	(115,101)	1,486,386	7.2%
Nonoperating revenues (expenses):				
Interest revenue	8,782	(3,154)	(11,936)	-35.9%
Interest expense	(282,600)	-	282,600	0.0%
Intergovernmental expense	(37,000)	-	37,000	0.0%
Total nonoperating revenues (expenses)	(310,818)	(3,154)	307,664	1.0%
Net income before transfers & contributions	(1,912,305)	(118,255)	1,794,050	6.2%
Other Information:				
Cash & Investments	-	1,089,362	1,089,362	
Operating transfers in	1,200,000	200,000	(1,000,000)	
Bond principal paid	(725,000)	-	725,000	
Capital expenses	(310,000)	(1,549)	308,451	

* Includes estimate for current month expenses.

City of Las Vegas
Sanitation Enterprise Fund
August 2012
Time Expired: 16.7%

	Original 2013			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	81,659,000	22,113,475	(59,545,525)	27.1%
Miscellaneous	48,000	169,956	121,956	354.1%
Total operating revenues	81,707,000	22,283,431	(59,423,569)	27.3%
Operating expenses:				
Salaries	14,494,740	2,021,928	12,472,812	13.9%
Benefits	10,544,040	1,412,890	9,131,150	13.4%
Professional services	7,860,960	633,492	7,227,468	8.1%
Utilities	6,254,755	742,397	5,512,358	11.9%
Communication & transport	569,619	64,462	505,157	11.3%
Maintenance & repairs	1,161,150	341,823	819,327	29.4%
Rentals	70,620	9,610	61,010	13.6%
Miscellaneous services	5,099,655	1,143,669	3,955,986	22.4%
Insurance premiums	12,000	-	12,000	0.0%
Nondiscretionary services	5,159,148	1,013,385	4,145,763	19.6%
Depreciation	22,373,818	-	22,373,818	0.0%
General supplies	4,980,547	563,237	4,417,310	11.3%
Building maintenance	137,800	22,903	114,897	16.6%
Machinery & equipment maintenance	2,812,650	348,471	2,464,179	12.4%
Miscellaneous supplies	175,450	45,223	130,227	25.8%
Total operating expenses	81,706,952	8,363,490	73,343,462	10.2%
Net operating income	48	13,919,941	13,919,893	#####
Nonoperating revenues (expenses):				
Interest revenue	2,952,839	(470,534)	(3,423,373)	-15.9%
Interest expense	(2,861,018)	-	2,861,018	0.0%
Sewer connection charges	4,000,000	958,793	(3,041,207)	24.0%
Intergovernmental revenue	8,800,000	-	(8,800,000)	0.0%
Intergovernmental expense	(2,799,280)	(67,559)	2,731,721	2.4%
Total nonoperating revenues (expenses)	10,092,541	420,700	(9,671,841)	4.2%
Net income before transfers & contributions	10,092,589	14,340,641	4,248,052	142.1%
Other Information:				
Cash & Investments	-	177,970,856	177,970,856	
Capital transfers & contributions	6,000,000	-	(6,000,000)	
Bond principal paid	(9,490,000)	-	9,490,000	
Capital expenses	(132,774,985)	(4,742,429)	128,032,556	

City of Las Vegas
Municipal Parking Enterprise Fund
August 2012
Time Expired: 16.7%

	Original 2013			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	1,754,600	418,915	(1,335,685)	23.9%
Fines & forfeits	3,500,000	399,631	(3,100,369)	11.4%
Miscellaneous	416,500	79,973	(336,527)	19.2%
Total operating revenues	5,671,100	898,519	(4,772,581)	15.8%
Operating expenses:				
Salaries	1,654,217	180,383	1,473,834	10.9%
Benefits	824,820	122,389	702,431	14.8%
Professional services	261,000	14,286	246,714	5.5%
Utilities	200,800	27,534	173,266	13.7%
Communication & transport	89,000	9,328	79,672	10.5%
Maintenance & repairs	253,200	1,841	251,359	0.7%
Rentals	61,000	-	61,000	0.0%
Miscellaneous services	168,000	47,330	120,670	28.2%
Nondiscretionary services	276,890	85,524	191,366	30.9%
Depreciation	115	-	115	0.0%
General supplies	605,000	94,930	510,070	15.7%
Machinery & equipment maintenance	34,500	5,165	29,335	15.0%
Miscellaneous supplies	23,000	4,373	18,627	19.0%
Total operating expenses	4,451,542	593,083	3,858,459	13.3%
Net operating income	1,219,558	305,436	(914,122)	25.0%
Nonoperating revenues (expenses):				
Interest revenue	145,759	(37,281)	(183,040)	-25.6%
Interest expense	(1,000)	(2)	998	0.2%
Total nonoperating revenues (expenses)	144,759	(37,283)	(182,042)	-25.8%
Net income before transfers & contributions	1,364,317	268,153	(1,096,164)	19.7%
Other Information:				
Cash & Investments	-	9,392,079	9,392,079	
Operating transfers out	(1,952,500)	-	1,952,500	
Capital expenses	(2,975,000)	-	2,975,000	

City of Las Vegas
Building & Safety Enterprise Fund
August 2012
Time Expired: 16.7%

	Original 2013			
	Budget	Actual	Variance	%
Operating revenues:				
License & permits	5,874,456	876,271	(4,998,185)	14.9%
Charges for services	605,433	124,127	(481,306)	20.5%
Miscellaneous	-	4	4	#DIV/0!
Total operating revenues	6,479,889	1,000,402	(5,479,487)	15.4%
Operating expenses:				
Salaries	3,498,880	461,187	3,037,693	13.2%
Benefits	2,467,961	325,202	2,142,759	13.2%
Professional services	294,500	5,689	288,811	1.9%
Utilities	13,882	2,447	11,435	17.6%
Communication & transport	41,435	4,126	37,309	10.0%
Maintenance & repairs	-	2,740	(2,740)	#DIV/0!
Miscellaneous services	206,200	576	205,624	0.3%
Nondiscretionary services	1,137,508	177,223	960,285	15.6%
General supplies	19,035	1,265	17,770	6.6%
Machinery & equipment maintenance	42,032	8,445	33,587	20.1%
Total operating expenses	7,721,433	988,900	6,732,533	12.8%
Net operating income	(1,241,544)	11,502	1,253,046	-0.9%
Nonoperating revenues (expenses):				
Interest revenue	83,627	(24,133)	(107,760)	-28.9%
Total nonoperating revenues (expenses)	83,627	(24,133)	(107,760)	-28.9%
Net income before transfers & contributions	(1,157,917)	(12,631)	1,145,286	1.1%
Other Information:				
Cash & Investments	-	5,575,857	5,575,857	

City of Las Vegas
Fire Communications Internal Service Fund
August 2012
Time Expired: 16.7%

	Original 2013			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	10,914,312	785,200	(10,129,112)	7.2%
Total operating revenues	10,914,312	785,200	(10,129,112)	7.2%
Operating expenses:				
Salaries	4,607,404	678,060	3,929,344	14.7%
Benefits	4,232,280	407,365	3,824,915	9.6%
Professional services	240,730	8,638	232,092	3.6%
Utilities	520,774	62,380	458,394	12.0%
Communication & transport	17,325	4,478	12,847	25.8%
Maintenance & repairs	507,000	47,815	459,185	9.4%
Miscellaneous services	135,391	974	134,417	0.7%
Nondiscretionary services	374,794	77,549	297,245	20.7%
Depreciation	273,700	-	273,700	0.0%
General supplies	50,050	5,668	44,382	11.3%
Building maintenance	11,850	-	11,850	0.0%
Machinery & equipment maintenance	113,199	4,972	108,227	4.4%
Miscellaneous supplies	115,631	19,915	95,716	17.2%
Total operating expenses	11,200,128	1,317,814	9,882,314	11.8%
Net operating income	(285,816)	(532,614)	(246,798)	186.3%
Nonoperating revenues (expenses):				
Interest revenue	20,920	(7,496)	(28,416)	-35.8%
Total nonoperating revenues (expenses)	20,920	(7,496)	(28,416)	-35.8%
Net income before transfers & contributions	(264,896)	(540,110)	(275,214)	203.9%
Other Information:				
Cash & Investments	-	1,850,531	1,850,531	

City of Las Vegas
Print Media Internal Service Fund
August 2012
Time Expired: 16.7%

	Original 2013			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	1,079,000	167,061	(911,939)	15.5%
Total operating revenues	1,079,000	167,061	(911,939)	15.5%
Operating expenses:				
Cost of goods sold	39,000	15,257	23,743	39.1%
Salaries	226,062	22,695	203,367	10.0%
Benefits	163,990	13,520	150,470	8.2%
Professional services	210	(24)	234	100.0%
Utilities	330	18	312	5.5%
Communication & transport	208,544	49,349	159,195	23.7%
Maintenance & repairs	8,882	-	8,882	0.0%
Rentals	368,646	39,715	328,931	10.8%
Miscellaneous services	95,156	190	94,966	0.2%
Nondiscretionary services	16,637	2,494	14,143	15.0%
Depreciation	38,622	-	38,622	0.0%
General supplies	6,116	2,651	3,465	43.3%
Total operating expenses	1,172,195	145,865	1,026,330	12.4%
Net operating income	(93,195)	21,196	114,391	-22.7%
Nonoperating revenues (expenses):				
Interest revenue	2,911	(265)	(3,176)	-9.1%
Total nonoperating revenues (expenses)	2,911	(265)	(3,176)	-9.1%
Net income before transfers & contributions	(90,284)	20,931	111,215	-23.2%
Other Information:				
Cash & Investments	-	83,785	83,785	
Capital expenses	-	(2,316)	(2,316)	

City of Las Vegas
Computer Services Internal Service Fund
August 2012
Time Expired: 16.7%

	Original 2013			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	6,073,140	1,009,960	(5,063,180)	16.6%
Total operating revenues	6,073,140	1,009,960	(5,063,180)	16.6%
Operating expenses:				
Cost of goods sold	439,667	371,988	67,679	84.6%
Salaries	952,299	145,192	807,107	15.2%
Benefits	678,940	97,860	581,080	14.4%
Professional services	154,695	131,854	22,841	85.2%
Utilities	5,053	18,893	(13,840)	373.9%
Communication & transport	11,227	2,863	8,364	25.5%
Maintenance & repairs	3,688,082	801,299	2,886,783	21.7%
Miscellaneous services	146,252	65,481	80,771	44.8%
Nondiscretionary services	250,373	59,430	190,943	23.7%
Depreciation	118,547	-	118,547	0.0%
General supplies	500,507	12,680	487,827	2.5%
Machinery & equipment maintenance	5,200	955	4,245	18.4%
Miscellaneous supplies	375	-	375	0.0%
Total operating expenses	6,951,217	1,708,495	5,242,722	24.6%
Net operating income	(878,077)	(698,535)	179,542	79.6%
Nonoperating revenues (expenses):				
Interest revenue	67,669	(27,540)	(95,209)	-40.7%
Total nonoperating revenues (expenses)	67,669	(27,540)	(95,209)	-40.7%
Net income before transfers & contributions	(810,408)	(726,075)	84,333	89.6%
Other Information:				
Cash & Investments	-	5,945,578	5,945,578	
Operating transfers in	500,000	500,000	-	
Capital expenses	-	(17,394)	(17,394)	

City of Las Vegas
Communications Internal Service Fund
August 2012
Time Expired: 16.7%

	Original 2013			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	1,449,439	227,883	(1,221,556)	15.7%
Total operating revenues	1,449,439	227,883	(1,221,556)	15.7%
Operating expenses:				
Salaries	178,631	30,984	147,647	17.3%
Benefits	133,480	19,342	114,138	14.5%
Professional services	199	(56)	255	-28.1%
Utilities	314,372	10,096	304,276	3.2%
Communication & transport	13	279	(266)	2146.2%
Maintenance & repairs	4,400	-	4,400	0.0%
Miscellaneous services	8,568	-	8,568	0.0%
Nondiscretionary services	782,498	114,230	668,268	14.6%
Depreciation	52,709	-	52,709	0.0%
General supplies	32,133	-	32,133	0.0%
Machinery & equipment maintenance	276	94	182	34.1%
Miscellaneous supplies	69,394	2,870	66,524	4.1%
Total operating expenses	1,576,673	177,839	1,398,834	11.3%
Net operating income	(127,234)	50,044	177,278	-39.3%
Nonoperating revenues (expenses):				
Interest revenue	3,552	(1,084)	(4,636)	-30.5%
Total nonoperating revenues (expenses)	3,552	(1,084)	(4,636)	-30.5%
Net income before transfers & contributions	(123,682)	48,960	172,642	-39.6%
Other Information:				
Cash & Investments	-	328,853	328,853	

City of Las Vegas
Automotive Services Internal Service Fund
August 2012
Time Expired: 16.7%

	Original 2013			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	8,949,643	1,769,434	(7,180,209)	19.8%
Miscellaneous	11,309	15,352	4,043	135.8%
Total operating revenues	8,960,952	1,784,786	(7,176,166)	19.9%
Operating expenses:				
Cost of goods sold	3,328,267	337,256	2,991,011	10.1%
Salaries	1,691,420	230,627	1,460,793	13.6%
Benefits	1,225,540	164,410	1,061,130	13.4%
Professional services	825,000	262,985	562,015	31.9%
Utilities	24,000	112	23,888	0.5%
Communication & transport	3,500	2,242	1,258	64.1%
Maintenance & repairs	65,000	9,292	55,708	14.3%
Rentals	5,500	392	5,108	7.1%
Miscellaneous services	144,679	212	144,467	0.1%
Nondiscretionary services	279,568	67,969	211,599	24.3%
Depreciation	2,375,000	-	2,375,000	0.0%
General supplies	29,300	12,571	16,729	42.9%
Machinery & equipment maintenance	104,000	1,626	102,374	1.6%
Miscellaneous supplies	-	263	(263)	#DIV/0!
Total operating expenses	10,100,774	1,089,957	9,010,817	10.8%
Net operating income	(1,139,822)	694,829	1,834,651	-61.0%
Nonoperating revenues (expenses):				
Interest revenue	98,668	(35,602)	(134,270)	-36.1%
Gain (loss) on sale of fixed assets	48,398	-	(48,398)	0.0%
Total nonoperating revenues (expenses)	147,066	(35,602)	(182,668)	-24.2%
Net income before transfers & contributions	(992,756)	659,227	1,651,983	-66.4%
Other Information:				
Cash & Investments	-	8,936,934	8,936,934	
Capital expenses	(4,501,940)	(310,032)	4,191,908	

City of Las Vegas
Employee Benefit Internal Service Fund
August 2012
Time Expired: 16.7%

	Original 2013			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for insurance-employer	162,968,000	22,575,839	(140,392,161)	13.9%
Charges for insurance-employee	4,210,000	765,365	(3,444,635)	18.2%
Charges for insurance-nonemployee	1,261,000	238,675	(1,022,325)	18.9%
Miscellaneous	1,500	80	(1,420)	5.3%
Total operating revenues	168,440,500	23,579,959	(144,860,541)	14.0%
Operating expenses:				
Salaries	40,210,000	5,387,296	34,822,704	13.4%
Benefits	104,750,000	14,428,664	90,321,336	13.8%
Professional services	976,030	70,564	905,466	7.2%
Utilities	250	121	129	48.4%
Communication & transport	17,970	2,263	15,707	12.6%
Miscellaneous services	19,827	-	19,827	0.0%
Insurance administration	1,059,133	88,762	970,371	8.4%
Insurance premiums	4,348,000	1,041,479	3,306,521	24.0%
Insurance claims	14,120,460	2,962,613	11,157,847	21.0%
Nondiscretionary services	26,420	4,845	21,575	18.3%
General supplies	6,130	2,731	3,399	44.6%
Miscellaneous supplies	350	-	350	0.0%
Total operating expenses	165,534,570	23,989,338	141,545,232	14.5%
Net operating income	2,905,930	(409,379)	(3,315,309)	-14.1%
Nonoperating revenues (expenses):				
Interest revenue	505,250	(202,828)	(708,078)	-40.1%
Intergovernmental expense	(1,968,000)	(346,597)	1,621,403	17.6%
Total nonoperating revenues (expenses)	(1,462,750)	(549,425)	913,325	37.6%
Net income before transfers & contributions	1,443,180	(958,804)	(2,401,984)	-66.4%
Other Information:				
Cash & Investments	-	48,595,434	48,595,434	
Capital transfers & contributions	(6,165,096)	-	6,165,096	
Operating transfers in	6,910,096	-	(6,910,096)	

City of Las Vegas
Liability Insurance & Property Damage Internal Service Fund
August 2012
Time Expired: 16.7%

	Original 2013			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	310,000	26,204	(283,796)	8.5%
Charges for insurance-employer	1,650,000	305,691	(1,344,309)	18.5%
Total operating revenues	1,960,000	331,895	(1,628,105)	16.9%
Operating expenses:				
Salaries	345,931	47,209	298,722	13.6%
Benefits	219,410	28,064	191,346	12.8%
Professional services	126,020	44,214	81,806	35.1%
Utilities	30	53	(23)	176.7%
Communication & transport	5,780	1,689	4,091	29.2%
Maintenance & repairs	120,250	350	119,900	0.3%
Miscellaneous services	42,320	-	42,320	0.0%
Insurance premiums	285,490	324,532	(39,042)	113.7%
Insurance claims	931,530	64,328	867,202	6.9%
Nondiscretionary services	19,580	6,506	13,074	33.2%
General supplies	6,010	6,782	(772)	112.8%
Machinery & equipment maintenance	-	191	(191)	#DIV/0!
Miscellaneous supplies	5,340	-	5,340	0.0%
Total operating expenses	2,107,691	523,918	1,583,773	24.9%
Net operating income	(147,691)	(192,023)	(44,332)	130.0%
Nonoperating revenues (expenses):				
Interest revenue	64,500	31	(64,469)	0.0%
Total nonoperating revenues (expenses)	64,500	31	(64,469)	0.0%
Net income before transfers & contributions	(83,191)	(191,992)	(108,801)	230.8%
Other Information:				
Cash & Investments	-	6,454,084	6,454,084	
Operating transfers out	(745,000)	-	745,000	

City of Las Vegas
City Facilities Internal Service Fund
August 2012
Time Expired: 16.7%

	Original 2013			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	19,042,370	3,304,077	(15,738,293)	17.4%
Miscellaneous	497,644	84,842	(412,802)	17.0%
Total operating revenues	19,540,014	3,388,919	(16,151,095)	17.3%
Operating expenses:				
Salaries	4,546,513	674,605	3,871,908	14.8%
Benefits	3,450,480	476,058	2,974,422	13.8%
Professional services	158,000	(478)	158,478	-0.3%
Utilities	6,770,000	1,220,631	5,549,369	18.0%
Communication & transport	3,500	409	3,091	11.7%
Maintenance & repairs	2,247,819	193,444	2,054,375	8.6%
Rentals	74,000	9,560	64,440	100.0%
Miscellaneous services	311,912	10,711	301,201	3.4%
Nondiscretionary services	447,939	103,601	344,338	23.1%
General supplies	22,500	2,588	19,912	11.5%
Building maintenance	605,000	122,188	482,812	20.2%
Machinery & equipment maintenance	190,000	33,139	156,861	17.4%
Miscellaneous supplies	61,000	8,809	52,191	14.4%
Total operating expenses	18,888,663	2,855,265	16,033,398	15.1%
Net operating income	651,351	533,654	(117,697)	81.9%
Nonoperating revenues (expenses):				
Interest revenue	108,887	(9,149)	(118,036)	-8.4%
Total nonoperating revenues (expenses)	108,887	(9,149)	(118,036)	-8.4%
Net income before transfers & contributions	760,238	524,505	(235,733)	69.0%
Other Information:				
Cash & Investments	-	3,069,310	3,069,310	
Operating transfers out	(874,508)	-	874,508	